It is *our* good fortune that the Travancore Royal House has been blessed with a Prince who in the fullness of time, will surely prove to be a great benefactor to us the loyal subjects of the State.

Mr. Eric Hall (*Travancore Planters*): In rising to support this motion, may I, Sir, assure you that the planting community which I represent fully associates itself with the sentiments expressed, and I would tender our loyal congratulations to the Royal House of Travancore on the happy event, which happened recently.

President: The motion before the House is :—

'This Council begs to tender its most loyal and respectful congratulations to His Gracious Highness the Maharaja, to Her Highness the Maha Rani and the Royal Family on the birth of the Royal Prince Avittam Tirunal'.

The motion has been proposed and seconded and unanimously supported. We shall best carry it standing.

The motion was carried unanimously, the whole House standing.

President: I shall have the greatest pleasure in communicating it to His Highness and to the members of His family.

DEMANDS FOR SUPPLEMENTARY GRANTS.

Taxes on Income.

Mr. K. Parameśvara Panickar: Sir, I rise to move for a grant not exceeding Rs. 4,230 under 11 – Taxes on Income.

The Demand is composed of two parts, Rs. 2,735 on account of the expenditure involved for the retention of the services of the Income Tax Adviser for a further period of six months in 1113 and the balance for the reorganisation of the Income Tax Department. I shall briefly explain the proposals for the contemplated, reorganisation.

At present two Income Tax Collectors are functioning. It is proposed to appoint a third Collector on the same salary of Rs. 150 to Rs. 200 which the other two are getting now. It is also proposed to appoint an auditor on Rs. 75 to 100. The auditor will be attached to the office of the new Deputy Commissioner of Income Tax and will audit the accounts produced in that office and also before the three Income Tax Collectors.

As honourable members are aware, the Income Tax Regulation was first introduced in Travancore in 1096 M. E., corresponding to 1920. The Regulation mainly follows the British Indian Act. The working of the Regulation was entrusted to the officers, of various grades, here of the Revenue Department, the Tahsildars

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[Mr. K. Parameswara Panickar:]

the Assistant Peishkars and the Division Peishkars, the Land Revenue and Income Tax Commissioner functioning as the head of the Income Tax Department also and as the Chief Revenue authority under the Regulation. In 1934 a departure was first attempted. Two full-time Collectors of Income Tax in the grade of Tahsildars were appointed and were entrusted with assessment work in the four important municipal towns of Nagercoil, Trivandrum, Quilon and Alleppey. The Collector at Trivandrum has jurisdiction over the municipal towns of Trivandrum and Nagercoil, and the Collector at Alleppey exercises jurisdiction over the municipal towns of Quilon and Alleppey. The experiment has proved a complete success as could be seen from the following figures:

In 1109, the year previous to the one in which the Collectors were appointed, the number of assessees was 886, and the total income was Rs. 97,107. In 1110, the number of assessees rose to 897, and the income was Rs. 1,20,778. In 1111, it increased still further and there were 976 assessees yielding an income of Rs. 1,23,248. And last year, 1112, the assessment reached the highest figure on record; there were 995 assessees yielding an income of Rs. 1,61,612.

Emboldened by this result, towards the end of 1112, in connection with the budget proposals, the Land Revenue and Income Tax Commissioner moved for the appointment of two more full-time Collectors to deal with companies etc., and also suggested the redistribution of the jurisdiction of the Collectors. Government however thought that the time had come for a thorough examination of the working of the Income Tax Department here. With that purpose in view, the services of an Income Tax Expert from British India, Mr. K. C. Venkatarama Aiyar, were secured. The idea in appointing him as Income Tax Adviser to the Government is to see that the defects and loop-holes in the Income Tax Regulation are removed. Instances of leakage of revenue were brought to the notice of the Government. Considering the serious evasion of income tax and the leakage of revenue, Government thought it advisable to appoint simultaneously with the appointment of the Income Tax Adviser, a Deputy Commissioner of Income Tax in the grade of Division Peishkars to deal with assessment over Rs. 20,000. Certain appellate powers exercised by the Income Tax Commissioner were also transferred to the Deputy Commissioner.

The Income Tax Adviser took charge of his duties on the 10th Chingam 1113. He has closely studied the working of the Regulation. He has also examined the records in the offices of the 43

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Income Tax Collectors who are functioning now and also interviewed several of the assessees to get first-hand information about the actual working of the Regulation. As a result of his investigation, the Adviser has submitted certain proposals for the consideration of Government, which I shall briefly explain.

He is of opinion that the Income Tax Department must be separated from the Land Revenue Department and placed under the administrative control of a separate Income Tax Commissioner. He also suggested the appointment of a third Collector of Income Tax to be posted at Kottayam ; and, fearing that the new Collector at Kottayam will have too much work to handle, he also proposes, as an alternative measure, that the Commissioner at Devicolam may continue to function as Income Tax Collector also. The Adviser also recommended that an officer of the grade of Rs. 350 to Rs. 400 may well be appointed as Deputy Commissioner instead of the present Deputy Commissioner of the Peishkar's grade.

These proposals were received by the Government towards the end of December last year. Early in 1938 a conference was held under the presidency of the Dewan, with the Financial Secretary, the Account Officer, the Land Revenue and Income Tax Commissioner, the Income Tax Adviser and the officers of the Secretariat concerned. The proposals were fully discussed and scrutinised minutely. As a result of the deliberations, the conference came to the following conclusions, more or less :—

(1) There is no necessity for a separate head for the Income Tax Department ; the present arrangement will continue, and the Land Revenue Commissioner will also be the Income Tax Commissioner and will also exercise revisional powers under the Regulation and continue as the chief revenue authority under the Regulation.

(2) A junior officer in the grade of Rs. 300 to Rs. 400 corresponding to the First Grade Assistant Peishkars will be appointed straightaway as something like a sub-head of the Income Tax Department and functioning under the Land Revenue and Income Tax Commissioner. This new Deputy Commissioner will make assessments above Rs. 10,000 ; and appellate powers over his decision will vest in the Income Tax Commissioner.

(3) In addition to the two Income-Tax Collectors already functioning, a third full time Collector will be appointed on the same pay as the other two. His headquarters will be at Kottayam and he will have jurisdiction over the Devicolam Division also. The Collectors of Income Tax can assess only up to Rs. 10,000.

LIBRARY ARCHIVES Kerala Legislative Assembly

Mr. K. R. Elankath : May I know the additional expenditure involved in the reorganisation?

Mr. K. Paramesvara Panickar: I was coming to that.

There is not much of additional expenditure, Sir. Including the pay of the present Deputy Commissioner of Income Tax, our present total expenditure on account of the Income Tax Department is Rs. 34,959. Under the reorganisation, instead of a Deputy Commissioner on Rs. 700, we are going to have one on Rs. 300—400 ;only the average expenditure being only Rs. $368\frac{1}{3}$. There will be saving in other directions also. Four clerks on Rs. 40 to 70 working now in the Offices of the Division Peishkars will under the reorganisation be transferred to the Income Tax Department.

Mr. Nedumangad R. Kesavan Nair : May I know why the Government came to the conclusion that there was no necessity for a Deputy Commissioner on Rs. 700?

Mr. K. Paramesvara Panickar: The Income Tax Adviser has recommended the change especially in view of the fact that the Land Revenue Commissioner is going to continue as the head of the Income Tax Department also, and will be able to exercise the necessary amount of supervision and control.

Mr. Nedumangad R. Kesavan Nair : Did the Adviser make the recommendation after the Deputy Commissioner had undergone training for six months?

Mr. K. Paramesvara Panickar : I never said, Sir, that the Deputy Commissioner has undergone training. The question of training is yet to come. I shall refer to that presently.

Mr. K. R. Elankath : May I know whether the Land Revenue Commissioner is to be paid any extra remuneration for his Income Tax work?

Mr. K. Paramesvara Panickar : No.

Mr. K. R. Elankath : May I ask whether the proposed Deputy Commissioner on Rs. 300 to 400, is not an additional appointment?

Mr. K. Paramesvara Panickar : No, Sir.

Instead of the 43 Collectors, who are now functioning, we are going to have only four Collectors hereafter including the new Deputy Commissioner, three making assessments up to Rs. 10,000, and one, the Deputy Commissioner, making assessments over Rs. 10,000.

LIBRARY ARCHIVES Kerala Legislative Assembly

Mr. G. Narayana Aiyar: May I know whether the Peishkars and the other revenue officers are getting any allowance for income tax work?

Mr. K. Paramesvara Panickar: No, Sir; it is only a kind of extra work.

It is also proposed to appoint an auditor on Rs. 75 to 100. He will be attached to the office of the Deputy Commissioner so that he may be in a position to audit the accounts produced before the Deputy Commissioner in addition to the accounts produced before the three Collectors.

It is also proposed to redistribute the jurisdiction of the Collectors. The Trivandrum Collector will hereafter exercise jurisdiction over the whole of the Trivandrum Division. The headquarters of the Collector at Alleppey will be shifted to Quilon, and his jurisdiction will extend to the whole of the Quilon Division. The third Collector at Kottayam will have jurisdiction over the Kottayam and the Devicolam Divisions.

The staff of the present Deputy Commissioner will form the staff of the new Deputy Commissioner; only there will be the proposed auditor also there. The present Deputy Commissioner will automatically revert to his place in the Revenue Department.

The Income Tax Adviser who was originally got down for six months will continue as Adviser for a further period of six months, up to the end of 1113. It is hoped that he will give a course of training in the highly complex income tax law and procedure to the new Deputy Commissioner and the three Collectors. The Adviser will also suggest suitable amendments to the Income Tax Regulation and Rules, to bring them on a line with those in British India.

Mr. M. S. Anirudhan: May I ask whether the Revenue officer, who has been trained by the Adviser so far, is not competent to train other local officers in income tax work?

Mr. K. Paramesvara Panickar: I never said that the Income Tax Adviser has given training to any officer so far. In fact he was collaborating with the Deputy Commissioner and the Income Tax Commissioner. It was explained on the floor of the other House by Mr. K. George, the Land Revenue and Income Tax Commissioner... ... ...

President: Generally speaking, debates in another place are not referred to in detail.

Mr. K. Paramesvara Panickar: I bow to the Chair.

Mr. M. S. Anirudhan: Am I to understand that the present Deputy Commissioner of Income Tax has not received any training at the hands of the Adviser?

LIBRARY ARCHIVES Kerala Legislative Assembly

Mr. K. Paramesvara Panickar: It was never meant that he should receive any training under the Income Tax Adviser. The idea with which the Land Revenue officer was appointed was to deal with assessment cases above Rs. 20,000 and also to find out if possible leakages of revenue and evasions of payment of income tax.

Mr. M. S. Anirudhan: May I know whether the member is aware that when the motion was moved for the appointment of an Adviser, it was stated that he was to be brought down to train a man from our service.

Mr. K. Paramesvara Panickar: Sir, I am not able to answer that question because it may not be a regular sort of training that the Land Revenue Commissioner or any other officer might have at the hands of the new officer. As a matter of fact, they have been working in collaboration and it is difficult to draw the line where training ends and collaboration begins. This is in effect the scheme in a nutshell. I hope that the honourable members will find their way to sanction the grant now asked for by me for Rs. 4,230.

Mr. M. S. Anirudhan: May I know from the member the amount of leakage that has been found out by the Adviser?

Mr. K. Paramesvara Panickar: It cannot be reduced to rupees annas and pies. Under certain items he has reported that leakages have taken place.

Mr. M. S. Anirudhan: May I know those items?

President: Order, Order, I think it might be made perfectly clear to the honourable members of this House that the income tax returns for the coming year will show exactly the results. But to go further will be to give information which might be inconvenient from many points of view. As a matter of fact many persons have offered to pay, the moment they knew that their accounts will be looked into and in fact some people have paid more than they should. But that is a different matter. I think honourable members will not put questions as to the source of the leakage.

Mr. Nedumangad R. Kesavan Nair: May I draw the attention of the honourable members to a statement by the Dewan that the Adviser has been got down here for the training of the officers here?

Mr. K. Paramesvara Panickar: As I have already submitted to the House, Sir, it is difficult to draw the line where training ends or collaboration begins.

Mr. Nedumangad R. Kesavan Nair: I wanted to know whether the Dewan has not stated in the Finance Committee that—

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President: Order, order. Proceedings before the Finance Committee are not available for discussion in the House.

Mr. Nedumangad R. Kesavan Nair: Sir, we hold copies of the report of the proceedings of the Finance Committee

President: They are confidential and cannot be referred to on the floor of the House.

Mr. K. R. Elankath: May I know whether those proceedings which have been published cannot be referred to?

President: The question is whether honourable members as members of the Finance Committee have received the proceedings of the Finance Committee. As proceedings of the Finance Committee they cannot be referred to. It is open to honourable members to say—it has been the opinion of the Dewan or it has been stated by the Dewan, etc., but as proceedings of the Finance Committee they cannot be referred to.

Mr. Nedumangad R. Kesavan Nair: Sir, I never was a member of the Finance Committee and I did not get a report of the proceedings of the Finance Committee as a member of the Finance Committee but in my capacity as member of the Sri Chitra State Council. In that report I find that the Dewan has stated that the Income Tax Adviser was got down here to train an officer in the Department.

Mr. K. Paramesvara Panickar: I have already answered that question.

Mr. K. R. Elankath: I rise to oppose the demand. I do so more on a point of principle than on the apprehension as to the actual expediency of the measure as contemplated by the reorganisation of the Income-Tax Department. Now, Sir, it has been the practice in Travancore to get persons from outside or get trained our own men at heavy cost with the object of effecting certain specific changes or with particular purpose for the better administration of the State in its various departments. When such a course is adopted, the first and foremost consideration that ought to weigh with the Government is whether the time required for training will be more or less approximate to that which is contemplated, whether the person to whom training is given will be able to work for a considerably long period, whether the State can derive out of the training an advantage commensurate with the expenditure and whether he can be most beneficially trained by the outsider chosen. Now, Sir, however intelligent an officer may be, if he is aged above 50 or is nearing 55 and if he is given training at great expenditure to the State, we cannot legitimately expect that that person will be able to serve Government for a considerable period or for more than a few months. When there are intelligent young men in the service in a

LIBRARY ARCHIVES Kerala Legislative Assembly

[Mr. K. R. Elankath.]

lower grade, certainly they should be preferred and the services of such persons will be more beneficial in the sense that they will have greater enthusiasm to work and longer period to serve. This I refer to because as originally contemplated if such a young officer had been appointed and retained in that work certainly we might not have had the necessity to go in for the extension of service of this foreigner. If I remember correct, Sir, what the Revenue Commissioner told us at the time when this demand was moved, in answer to a query of mine as to whether six months would be sufficient time for an officer to be got trained under the Adviser, was that it was enough time for an intelligent officer. Sir, now I ask whether it is the want of intelligence on the part of the officer who was given the training—I will never take that position—that has called for the extension of the service of the foreigner, or whether it is as my friend Mr. Balakrishnan Tampi observed at a former session of the Council the influence of the exhilerating climate of the place that has caused the retention of this officer. If it is not the one, certainly it must be the other. Now, Sir, this has not been an unique instance as far as the Travancore Government is concerned. We have had instances where large sums of money have been spent by Government to get trained big officers for particular purposes. It was not many years ago that Professor Gopala Menon was sent to England to get the B. Com. Degree and it was expected by the public and intended by the Government that he was to be appointed as the Director of a Bank or as the head of a new department of industries and commerce. But when he came back he was reinstated in his old place as Professor. Take for instance the case again of our Textile Expert. He is now weaving cloth in the Registration Department. There are many other instances. Take the case of the Co-operative Registrar. He is given a promotion and sent away to another department not long after he is got back after training for which a large amount of public money has been spent.

Mr. Kottur Kunjukrishna Pillai: On a point of order Sir, I wish to know whether a question of policy can be discussed in a supplementary grant.

President: No.

Mr. Kottur Kunjukrishna Pillai: I wish to know also whether in opposing a supplementary demand a question of policy can be discussed.

President: Neither.

Mr. K. R. Elankath: Sir, I am only giving illustrations to show that Government have not been well advised or have not been consistent in adopting measures which, if properly looked into will minimise the expenditure and will enable them to derive the

LIBRARY ARCHIVES Kerala Legislative Assembly

maximum advantage out of the expenditure that has been incurred. That is my point.

Now, Sir, in regard to the reorganisation of the Income-Tax Department as has been mentioned by the Secretary, or the official member, I ask whether it was not possible for the Government to see that an officer in a lower scale and younger in age could not be chosen, when the idea of training an officer was thought of by them. If this policy is repeated and we the members of the Council without any objection to the demand agree to the same, it will mean that in two or three months' time this new officer may be shifted to another department or promoted to another post where he will have nothing to do with income tax work and the officer from outside will have to be retained for a further period for training a new officer. Sir, the official member said that he could not distinguish or mark a line between what is given as training and what is called collaboration of work. One of these will be quite sufficient or, rather, one of them will involve the other also. When it is meant that an officer is to be trained, it does not mean that some books are to be given to him for reading and a coaching up is undertaken. There will be collaboration or combined working with the officer appointed to train him and thus getting experienced to the work. It has to be observed that it was not to a college that we had sent the Deputy Commissioner for study or training. His work with the officer who is to advise him is the training that we mean. Now, Sir, on the objectionable principles that are involved in this demand or for the lack of any principle that has necessitated the demand and to show our protest against the way in which Government are managing things without due consideration being paid as to the best ways and means for which public money should be utilised, I strongly oppose the demand.

Mr. Kochikal P. Balakrishnan Tampi: Sir, I support the demand. I know it is rather awkward to support the demand, because Mr. Elankath did the honour of quoting something from my former speech and it would rather look inconsistent that I support it. I support it because there is again the assurance of Government that they will make use of the services of Mr. Venkitarama Aiyar who is said to be an expert in income-tax matters. As a member of the legal profession I am aware and I think my colleagues who are members of the legal profession also will be aware—that income tax is a highly specialized technical affair. I think one of the most difficult branches of pleading also is in the income tax department. The income tax figures of the State also in recent years have come up since the appointment of two officers and it is only on a feeling of trust that the Government will certainly make use of the services of this officer that I am supporting

LIBRARY ARCHIVES Kerala Legislative Assembly

[Mr. Kochikal P. Balakrishnan Tampi.]

this motion. At the same time I want to make it quite plain that I am not very much impressed by the reason of the Government member. Anyhow I congratulate him on the theory of collaboration of the Government member. He was speaking about collaboration and my only request is that collaboration should not hereafter be so costly as it was this time. Evidently there is no use of mincing matters and trying to distinguish very highly technical things and logical reasoning as to where training ends and collaboration begins. It is very clear-as clear as day-light—that Government made a mistake that they had no definite idea when they appointed Mr. M. P. Joseph. It would have been far fairer to this House and to the Government themselves if Government had stated—"anyway we made a miscalculation. We will try to better things by appointing a new officer." That would have been a better attitude for Government to adopt instead of trying to indulge in metaphysical reasoning. Anyway, I do not believe that income tax training could be given by any officer who has been doing it as extra work till now. In the light of the development that the income tax law has taken in the different high courts and the different provinces in India it is only reasonable that an expanded service should be utilised by Government. Only one man is enough to bring water for drinking, but twenty cannot make a man drink. I cannot assure myself that at least this time Government are going to really make use of the services of the expert and I request that Government should be more earnest and should not spend more on this costly collaboration and should not come with a similar demand in future on the floor of this House.

Mr. Nedumangad R. Kesavan Nair: May I know from the Government member whether he is aware that under an item of income tax in the statement laid on the table an expenditure of Rs. 6,542 has been incurred ?

Mr. Kottoor Kunjukrishna Pillai: On a point of order. Can a member interpellate another member who is not in possession of the House ?

President: No. Honourable member may make his observation.

Mr. Nedumangad R. Kesavan Nair: I want to draw the attention of the Government member to an item of income tax in the statement laid on the table under Section 32 wherein an expenditure of Rs. 6,542 has been incurred. I want to know whether provision is made as per that for continuing the Income-tax Adviser for the next six months.

LIBRARY ARCHIVES Kerala Legislative Assembly

Mr. K. Paramesvara Panickar: That is for the Deputy Commissioner. That amount is quite distinct from this.

Mr. Nedumangad R. Kesavan Nair: Sir, I oppose the demand. The proposal to appoint a special Commissioner for income tax was made on the floor of the House at the time of the Joint Session in Mithunam 1112. There the Dewan President has stated that for a specified period the services of this expert has to be got. This is what the President has stated—"we are going to get an expert from British India for six months to look into the working of our Income-tax Department." [Council Proceedings Vol. X. No. 2. P. 67.] Though there was no necessity for this it was approved since it was assured that his services would be dispensed with after that. That was followed by an assurance given by the Dewan in which he stated that the Special Officer was got down for training the officers here and for that his services would be required for a period of six months and no further. I would refer to the passage itself. The Dewan stated in the finance Committee meeting held on the 18th of Mithunam 1112 thus ".....for the purpose of training the local income-tax officers in the new system of work, an experienced income-tax expert from British India was proposed to be appointed for a period of 6 months"—we are at a loss to know what this training is nor are we in a position to know how this stranger is going to train our experienced officers. Government had no definite scheme in view at the time of appointment as I shall presently show. It is clear that Government wanted the appointment to be made and for that some reasons had to be given.

Sir, there was the assurance at the time of the Joint Session in Mithunam 1112 and there was the assurance before the Finance Committee—that the services of the special officer will be only for a period of six months. I oppose the demand because I want to point out that Government's reasons were unsatisfactory and to record a strong protest against the importing of a foreigner for no obvious reasons.

President: The House will now adjourn and meet again at 2 o' clock.

The House adjourned for lunch at 1 P. M. and reassembled at 2 P. M.

Mr. Nedumangad R. Kesavan Nair: I was submitting Sir, that on two different occasions there was the assurance by the Dewan that the Special Officer would be here for a period of 6 months only. Then it was followed by the speech of the Financial Secretary wherein also it was specified that his services we

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[Mr. Nedumangad R. Kesavan Nair.]

intended for 6 months. At the time of the Budget Session when the question was before the House I pointed out the inadvisability and the impropriety of importing a foreigner to teach our local officers who deal with income-tax work. I am sorry that the then honourable member of the Treasury Bench, Mr. George, is not present here now. He stated that, in spite of the experience of our officers in income-tax work, a specially skilled officer with considerable experience in British India was necessary. Then I asked him whether the period of 6 months for training our officers would be adequate to grasp the work of income-tax. Mr. George answered me that the period was fairly adequate. I invite the attention of the House to the exact passage in question, reported in Vol. X. No. 4 of the Council Proceedings thus.—

"Mr. Nedumangad R. Kesavan Nair:—May I know from the honourable member whether a period of 6 months would be enough for us to grasp the exact working of the system in British India.

Mr. K. George:—Fairly adequate, Sir....."

We do not know what advantage we have derived as a result of this expert's services here and why a finding that a high officer is to be trained has been arrived at by Government. The Government's assurances are not carried and their anticipations are wrong and this results in unnecessary waste of public money and we could not be a party to this.

Now, after all, we will consider what this experienced officer whose services are proposed to be extended for another six months is going to teach our officers concerned in income-tax work. It is said that after a very careful investigation, he has collected some materials. He has also visited certain places. Finally he has submitted a report. Curiously enough Government have vetoed certain suggestions and accepted a few others. What is it that we have to do with the experience gained by our officers of the type of Mr. Joseph who was till now being trained by this expert in income-tax work? What is the kind of scheme that the Government are going to have for the future six months for which the expert's continuance is required. The apprehension, of one honourable member that this officer is going to continue not for 6 months but for some more period have turned true. This shows that the Government had no fixed policy at the time of the appointment of the Special Officer. The assurance from the Government was that the officer will work for a definite period and now it is to be extended. I do not see there is any special reason for his continuance here. I also fail to see what kind of additional knowledge he is going to impart to our experienced income-tax officers. For these reasons, I oppose the demand.

LIBRARY ARCHIVES Kerala Legislative Assembly

President : As I find no other honourable member offering to speak, before putting the motion to vote, I think there are one or two matters which I have to mention, in view especially of the observation let fall by the last speaker in which some advertence was made to the remarks made by me. In the first place, what one honourable member of this House said as to the complicacy of income-tax administration and of income tax law is perfectly right. It may be perhaps conceded that the Finance Members of the Government of India, the Central Board of Revenue and the Income Tax Departments of the Government of India and the various Provinces, who have been working on this subject for about 20 or 25 years, are fairly well-equipped in income-tax practice, income-tax law and income-tax evasions. It was nevertheless considered that the services of an expert from England on a high salary had to be obtained not because the Finance Member of the Government of India or the Central Board of Revenue or of the Provinces were incompetent but because it was said that there was evasion going on which it was impossible for them to find out and that there were improvements necessary in income-tax law and that training was necessary. That Officer, I believe is still functioning or was functioning till recently. As was pointed out clearly Mr. Venkitaramier was brought in for the purpose of looking into the working of our Income Tax Regulation. He has done so and has made certain suggestions. He came to the conclusion, after scrutiny of the whole matter, that a very highly paid officer was not necessary and that a more economic officer was enough as Deputy Commissioner. That, the Government have accepted. The question of training, in the sense of intensive training, for the purpose of discovering evasions is only one suggestion of his and the Government are anxious that having a person who can give the training with his capacity and experience, his services should be utilised.

The other matters have been properly elucidated and all that I am anxious to point out is this. One honourable member stated that the Government have miscalculated. Well, they might have. They expected that the whole business will be over in four or five months. It is now expected that some more time will be necessary. The only point to be remembered is that the proof of the pudding is in the eating of it. The question is whether as a result of all this our income tax administration is going to be tightened up, evasions eliminated and greater outturn produced. It is in the confident hope that proper training and proper reorganisation will lead to these results that Government are bringing forward this motion.

LIBRARY ARCHIVES Kerala Legislative Assembly

[President.]

The question that a sum of Rs. 4,230 be granted under Land Revenue and Taxes on Income for the re-organisation of the Income Tax Department temporarily with effect from the 1st Kumbhom 1113 was then put to vote and carried.

Mr. Nedumangad R. Kesavan Nair : Sir, I demand a poll.

A poll was taken with the following result :—

AYES—26.

1.	Mr. N. Abdul Rahiman Sahib	14	Mr. T. Mahomed Ismail
2	,, M. K. Ananthasiva Aiyar	15	,, P. I. Simon
3	,, V. S. Arumukham Pillai	16	,, C. N. Thuppan Namboodiri
4	,, Kochikal P. Balakrishnan Tampi	17	Rao Bahadur Rajyasevanirata Dr. N. Kunjan Pillai
5	,, N. V. Chacko	18	Mr. K. Parameswara Panickar
6	,, A. Easwara Pillai	19	,, K. N. Govindan
7	,, P. R. Godavarma Raja	20	Rao Bahadur A. Rengaswami Aiyar
8	,, Eric Hall	21	,, S. Sesha Aiyar
9	,, Mrs. Abernam Gnanasikhamony	22	,, Kayalam Parameswaran Pillai
10	,, James Fletcher	23	Mr. C. V. Chandrasekharan
11	,, Padiyara Jaseph Kunju	24	,, C. Kumara Das.
12	,, Abdul Tayeb Shaikh Kaderbhoy	25	Mr. K. R. Narayana Aiyar
13	,, Kottur Kunjukrishna Pillai	26	,, James Simpson

NOES.—5.

1	Mr. M. S. Anirudhan	4	Mr. T. K. Kitten
2	,, K. R. Elankath		
3	,, Nedumangad R. Kesavan Nair	5	,, K. M. Korah

NEUTRALS.—5.

1	Mr. M. Govindan	4	Mr. Kallur Narayana Pillai
2	,, K. K. Kuruvilla	5	,, R. V. Thomas
3	,, G. Narayana Aiyar		

The motion was declared carried and the grant was made.

PUBLIC WORKS DEPARTMENT, INCLUDING CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Mr. Sesha Aiyar : Sir, I move for a grant of Rs. 21,000 for the Public Works Department. That is made up of two items. Major portion of the amount is needed for the construction of a road

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